Docket No.: 062807-0041 PATENT

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Application of

Tomoichi KAMO, et al.

Application No.: 10/080,562

Filed: February 25, 2002

Customer Number: 20277

Confirmation Number: 8250

Group Art Unit: 1745 Allowed: May 05, 2006 Examiner: D. W. D. Yuan

For: FUEL CELL POWER GENERATION EQUIPMENT AND A DEVICE USING THE

SAME

COMMENTS ON STATEMENT OF REASONS FOR ALLOWANCE UNDER 37 C.F.R. § 104(e)

Mail Stop Issue Fee Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Sir:

A Statement of Reasons for Allowance accompanied the May 05, 2006 Notice of Allowability regarding the above-identified application. Although Applicants agree that the claims are patentable over the art, entry of the Statement into the record should not necessarily be construed as any agreement with or acquiescence by Applicants in the particular reasoning set forth in the Statement.

The wording used in the Statement to characterize each of the independent claims does not particularly track the actual recitations of either claim 25 or claim 26. The patentable language of the claims is clear, concise and reasonably definite, and Applicants' position on patentability of the allowed claims are set forth in the latest amendment. The Statement should not be viewed as suggesting any claim interpretation or estoppel with regard to any of the

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allowed claims, particularly to the extent that the Statement may differ from the claim language or the otherwise proper claim construction.

It is respectfully submitted that the allowed claims should be entitled to the broadest reasonable interpretation and to the broadest range of equivalents that are appropriate in light of the language of the claims, the supporting disclosure and Applicants' prosecution of the claims, without reference to the Statement of Reasons for Allowance.

To the extent necessary, if any, a petition for an extension of time under 37 C.F.R. § 1.136 hereby made. Please charge any shortage in fees due in connection with the filing of this paper, including extension of time fees, to Deposit Account 500417 and please credit any excess fees to such deposit account.

Respectfully submitted,

McDERMOTT WILL & EMERY LLP

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